

730.0000 RELIGIOUS EXEMPTION

730.0005 Church Property Leased To School District. A church whose property would qualify for the exemption except that it is leased to a school district and used by both entities may claim the religious exemption and, pursuant to Revenue and Taxation Code section 214.6, annually file a lessor's exemption claim (with the affidavit thereon executed by a school district official) with an attached statement affirming that the income under the lease does not exceed the cost of maintaining and operating the property and that the church is located within the school district's boundaries.

The welfare exemption is required, however, if the Church does not use the property, uses the property for purposes other than those permitted by the religious exemption (worship or worship and school activities), uses the property for bingo games, or allows persons or organizations other than the school district to also use the property. LTA 11/3/82 (No. 82/126).

730.0050 Use By Other Organizations. Extensive use of church property by outside organizations for purposes other than the religious worship and church school purposes listed in Revenue and Taxation Code section 207, prevents the church from receiving the religious exemption. For the property to be eligible for the welfare exemption, the outside organizations must comply with the requirements of Revenue and Taxation Code section 214, as appropriate. C 1/31/2001.